

EXHIBIT B - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ALL NIGHT AUTO TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11992	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO 111 AURORA TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11997	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO BLOOMINGTON IL TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11994	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO IBSS TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11996	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO OKLAHOMA CITY TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11995	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO TEMPE TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11993	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO TINLEY PARK TOVA SHABAN 2000 TOWN CTR NO 1500 SOUTHFIELD, MI 48075	12000	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALL NIGHT AUTO TRAINING FAC TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11999	Secured: Priority: Administrative: Unsecured: _____ UNL Total: _____ UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)

* "UNL" denotes an unliquidated claim.

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ALL NIGHT AUTO TROY TOVA SHABAN 2000 TOWN CENTER NO 1500 SOUTHFIELD, MI 48075	11998	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI INTEGRATED SERVICE SOLUTIONS, INC (05-44623)
ALYCIA T WRIGHT AND JAMIE E WRIGHT JT TEN 800 RED MILLS RD WALLKILL, NY 12589	15891	Secured: Priority: Administrative: Unsecured: \$747.00 Total: \$747.00	08/09/2006	DELPHI CORPORATION (05-44481)
AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226	15331	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226	15332	Secured: UNL Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	PACKARD HUGHES INTERCONNECT COMPANY (05-44626)
AUTOALLIANCE INTERNATIONAL INC TIMOTHY A FUSCO MILLER CANFIELD PADDOCK & STONE PLC 150 W JEFFERSON AVE STE 2500 DETROIT, MI 38226	15330	Secured: Priority: UNL Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI MECHATRONIC SYSTEMS, INC. (05-44567)
DAEWOO MOTOR CO LTD C/O MARK S FAULKNER ESQ LEE HONG DEGERMAN KANG & SCHMADEKA 801 S FIGUEROA ST 12TH FL LOS ANGELES, CA 90012	12214	Secured: Priority: Administrative: Unsecured: \$16,000,000.00 Total: \$16,000,000.00	07/28/2006	DELPHI CORPORATION (05-44481)
JOHNSON CONTROLS INTERIORS S DE RL DE CV STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15517	Secured: UNL Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)

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JOHNSON CONTROLS LP STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15528	Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
JOHNSON CONTROLS LP STEPHEN BOBO SACHNOFF & WEAVER LTD 10 S WACKER DR STE 4000 CHICAGO, IL 60606	15529	Secured: UNL Priority: Administrative: Unsecured: _____ Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)
KIA MOTORS CORPORATION ATTN PETER J FAZIO AARONSON RAPPAPORT FEINSTEIN & DEUTSCH LLP 757 THIRD AVE NEW YORK, NY 10017	14315	Secured: Priority: Administrative: Unsecured: \$25,418.87 Total: \$25,418.87	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14910	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14908	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14906	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS INTERNATIONAL, INC (05-44589)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14907	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI CORPORATION (05-44481)

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MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14911	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS GLOBAL (HOLDING), INC (05-44636)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14904	Secured: \$415,674.28 Priority: Administrative: Unsecured: Total: \$415,674.28	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
MERCEDES BENZ US INTERNATIONAL INC MICHAEL LEO HALL BURR & FORMAN LLP 420 N 20TH ST STE 3100 BIRMINGHAM, AL 35203	14909	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS OVERSEAS CORPORATION (05-44593)
MIDNIGHT AUTO FRANCHISE CORP TOVA SHABAN 2000 TOWN CENTER 1500 SOUTHFIELD, MI 48075	12001	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/28/2006	DELPHI CORPORATION (05-44481)
STATE OF CALIFORNIA DEPT OF SUBSTANCES CONTROL SARAH E MORRISON DEPUTY ATTORNEY GENERAL OFFICE OF THE ATTORNEY GENERAL 300 S SPRING ST LOS ANGELES, CA 90013	12168	Secured: Priority: Administrative: Unsecured: \$8,377,744.00 Total: \$8,377,744.00	07/28/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
VOLKSWAGEN DE MEXICO SA DE CV AUTOPISTA MEXICO PUEBLA KM 116 ALMECATLA CUAUTLANCINGO PUEBLA, 72008 MEXICO	12204	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 28 \$24,819,584.15

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